

at least, for the pollution of our water and our air. Here we're not forcing it upon them. It's an optional thing. We can go toward solar energy but on the other hand, it does about the same thing. It encourages something that needs to be done. In my opinion if we don't do this, we probably will delay going into this source of energy supply and it would be an encouragement and that's why I'm supporting this. I do believe it's different in concept.

SENATOR KEYES: Senator Kremer, I certainly am not opposed to solar energy or I'm not opposed to the people of this state trying to get any kind of energy. The only thing I'm opposed to is that consistently, day after day, year after year, we come along and we narrow the property tax base to the point now where the city of Omaha cannot operate on its property tax base. My county is at the top of its mill levy. Every, probably fifty percent of the counties across this state are at the top of their mill levy and we are taking property off the tax rolls. I would presume under this bill that we will take several million dollars worth of property tax off of the tax rolls. Under the two bills that you had, Senator Kremer, I know we took a couple, or two or three million dollars off. If we continually day after day, and week after week, and year after year, every time this Legislature comes into session, we say to the property owners of this state, we're going to take certain individual people's property tax off, not replace it with sales and income tax, and kill your schools, kill your county government, kill your city government, kill the N.R.D.'s, do everything you can to destroy them by taking away their property tax base and then not replacing it. If you were going to do as I suggested, replace this with a sales and income tax, I'd be one hundred percent for it, but when you come out here and deliberately take these cities and subdivisions of state government apart financially, I cannot support it.

PRESIDENT: Senator Burrows.

SENATOR BURROWS: Mr. Chairman, members of the body, I would have to echo a great deal of what Senator Keyes has said. I am a hundred percent sympathetic with the problem that we need to provide incentives for solar energy and for wind energy and these sources, but we could do it by direct subsidy and it stops right there. Appropriate money and give them direct subsidy and then it stops rather than creating a fragmentation of the property tax system. Since my amendment was adopted and it narrowed the concept of the bill a little bit, I don't have the opposition I did previously, but I think in concept, this further erosion of the property tax base cannot be defended as the best alternative to stimulate the movement to alternate energy sources. If we would take the dollars that are lost from the system and put them out as direct subsidy, we would have a much stronger impetus for people to make the shifts. We wouldn't shift to other property tax bearers. We could take it out of the state General Fund where it would be supported by sales income tax and this would be a much better device to use and we could be moving with it right now without a constitutional amendment. I have to oppose the amendment in concept of fragmentation of the tax system which I feel it is, not on the basis that we don't need a movement in that direction but that we're taking the wrong turn on it. The debate here today has well convinced me that with the merits and the problems we have on the Revenue Committee with the fragmentation of the present system and watching it erode further as the means to accomplish this goal, it is the wrong means. Thank you.